



# Expense Review Project OSP Roundtable

January 16, 2024





## Presentation will address

- What is Expense Review?
- Why do we need it?
- What is the timeline?
- How will it work?
- How do I learn more?



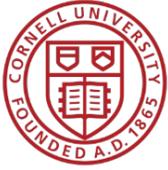


## What is Expense Review

# What is Expense Review

- Expense review is an *after-the-fact* process to provide project information to the PI and team and meet sponsor requirements.
- Sponsors, university policy and sound business practices require internal controls to ensure allowability of salaries and other transactions
- It is impractical to have rigorous reviews *prior* to an expense being charged to an account. To do so might require, for example, timekeeping each day, or prior PI approval of every single transaction.
- Will replace existing annual salary certification process and existing bimonthly reviews





## *What is Expense Review*

### Proposed solution

- Documented after the fact review of labor and expenses
  - Performed by the AM in conjunction with support team
  - May replace other controls and simplify processes
- Consistent practices
  - Same process university wide
  - Single source for review documentation
- Monitor performance
  - Department and central administrators





## *What is Expense Review*

### Compliance

- System design will permit automated follow-up. Example under consideration:
  - 2 month automated reminder that review needs to be done
  - 3 month automated reminder, copied to admin
  - 4 month reminder, notifying SFS for follow-up
- We propose to continue to maintain a two-month review standard, with a three-month cost transfer window, but increase the delinquency time to four months.
  - This is a more achievable standard, without appreciable change in burden.
- This process will address the audit issues raised by NSF and Cornell.





Why do we need expense review?





## *Why Do We Need Expense Review*

# Cost Transfer and Monitoring Requirements

- NIH: corrections of clerical or bookkeeping errors should be accomplished within 90 days of when the error was discovered.
  - Generally accepted as a standard by all agencies
- CU Policy: Cost Transfers on Sponsored Agreements
  - Sponsored accounts must be reviewed at least every other month (but preferably monthly)
  - Cost transfers must be processed as soon as possible after the original transaction, but in any case, not later than 90 days after the date of the original transaction.





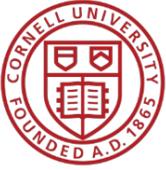
## *Why Do We Need Expense Review*

### Requirements

The Uniform Guidance (UG) places major emphasis on an institution's internal controls, mentioning "internal controls" scores of times, and specifically states grantees must:

- Establish and maintain effective internal controls to comply with Federal statutes, regulations, and the terms and conditions of awards.
  - a key control's performance must be verifiable
- Evaluate and monitor our compliance with statutes, regulations and the terms and conditions of Federal awards





## *Why Do We Need Expense Review*

### Audit findings

- Research administrators, in conjunction with principal investigators, perform the required reviews however:
  - Inability to verify reviews of sponsored transactions has been found during most college audits performed by UAO
- In 2009 Cornell was faulted by NSF Inspector General for having salary certification only annually. We stated we would look at the frequency of reviews as we deployed new administrative systems.
  - We did not deploy a new salary certification process in 2012 with KFS due to its unsuitable user interface
  - Existing Salary Certification process is archaic and insufficient





# Why Do We Need Expense Review

## Current State: Many "Gap" Applications

**Human Ecology**

Contract and Grants Review Dashboard

Contract Details (FY2021 - January, February, March and 1 more)

Month	Contract	% of Total Paid	Pay Period End Date	Period Earnings
January	\$85,769.00	100%	2/15/2021	\$3,573.71
February	\$85,769.00	100%	3/15/2021	\$3,573.71
March	\$85,769.00	100%	4/15/2021	\$3,573.71
April	\$85,769.00	100%	4/30/2021	\$7,147.42
<b>Total</b>	<b>\$343,806.42</b>			<b>\$14,868.55</b>

Business Purpose:  
Subcontract payment for invoice #INV011220200052 for The Nelson Mandela African Institution of Science and Technology OSP #80982-10914 on account 399-8501 for period of 1/1-6/20/20

**Human Ecology**

**Engineering**

**Spreadsheets**

**Animal Science**

**CIS**





# Timeline

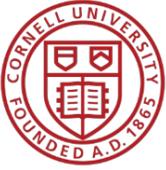




## Time is of the Essence

- Significant existing risk. Multiple audits have identified deficiencies across campus.
- Multiple single-college solutions have or are being initiated.
- Upcoming IDC proposal will reduce SFS staffing availability in FY26.
- Cost of Salary Certification (avoid partial rollout)
- Want to move on to most requested functionality:
  - Improved post award tools — Answer “How much money do I have left to spend?”, Labor Scenario Planning, etc.
  - Make encumbrances work better for sponsored accounts





# Project Timeline

Stage	Status	Timeframe
Fund and setup project	Complete	Spring/Summer 2024
<b><i>Discovery &amp; website design</i></b>	Complete	Fall 2024
Advisory cmt mtg: Discovery review	Complete	November 19, 2024
<b><i>User testing &amp; technical design</i></b>	Complete	Late Fall 2024
<b><i>Project outreach</i></b>	Underway	December / January
Implement tool & develop rollout plan	Underway	Winter/Spring 2025
<b><i>Pilot with faculty and administrators</i></b>		Spring & Summer 2025
Advisory cmt mtg: Rollout plan review		Spring 2025
<b><i>Rollout to all Faculty</i></b>		Summer & Fall 2025
Stabilization		Fall/Spring 2025-2026





# User Experience





## Administrators

- Report available early in the month
- Maybe “pre-”review your Account Managers’ (AMs) reports
  - Add transaction notes
  - Add summary note
- Address AM’s questions as they come in
- Maybe meet w/ AM
- Monitor review completion
  - Request email notifications
  - Login to see completion status





# Landing Page



## PI Dashboard

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[Act As](#) [Finances](#) [Personnel](#) [Transactions](#) [Expense Review](#) [Proposals](#) 🔔<sup>2</sup> User Joe Doe ▾

### Act As

Select the person you would like to act as.

Search

Name	Projects Near Term	Employees Near Term	Review Status	Receive Notifications About This Person ⓘ
<a href="#">Dawn Sirois</a>				
<a href="#">Paula Cohen</a>	4	2	Overdue go+	<input checked="" type="checkbox"/>
<a href="#">Mason Peck</a>	2	1	Reviewed	<input type="checkbox"/>
<a href="#">Maha Haji</a>	1		Needs Review	<input type="checkbox"/>

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# Finances Homepage

## PI Dashboard

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Finances
Personnel
Transactions
Expense Review
Proposals

🔔 2

User Joe Doe ▾

### Finances

Updated 10/25/2024

Lab Source for Small/Wid...  
Biology with X-Ray Lasers...  
Exploring the Dynamic St...

### My Sponsored Projects

Project	Project Name	Balance	Period End	\$ Budget Expended: <span style="font-size: 0.8em;">■</span>	🕒 Time Elapsed: <span style="font-size: 0.8em;">■</span>
138347	Exploring the Dynamic Structures of Nucleic Acids <span style="font-size: 0.8em;">🔗</span>	\$327,247	4/30/2025	\$ <span style="font-size: 0.8em;">■</span> 76%	<span style="font-size: 0.8em;">■</span> 83%
66625	Biology with X-Ray Lasers <span style="font-size: 0.8em;">🔗</span>	-\$1,704	9/30/2024	\$ <span style="font-size: 0.8em;">■</span> 100%	<span style="font-size: 0.8em;">■</span> 100+
89868	Lab Source for Small/Wide Angle X-Ray Scattering Experiments <span style="font-size: 0.8em;">🔗</span>	\$0	7/14/2021	\$ <span style="font-size: 0.8em;">■</span> 100%	<span style="font-size: 0.8em;">■</span> 100+

### My Non-Sponsored Accounts

🔍

Account	Account Name	Balance
138347	Pollack Coe Support <span style="font-size: 0.8em;">🔗</span>	\$113,962 <span style="font-size: 0.8em;">➤</span>



# Expense Review



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## Expense Review

Selecting a month will display its data

July 2024 ▾

[Sponsored Accounts](#)
[Non Sponsored](#)

[Show F&A and Benefit Expenses \(75\) ⊕](#)
[Show Expenses Under \\$75 \(45\) ⊕](#)

July 2024 [Add July Summary](#) ⊕

86708: GATES 2: Transition as a Novel Contraceptive Target >

Account Number: 4358679: Gates Fdn 141102 Meiosis Cohen >

### Salary and Wages

Name	Job Title	Term Date	% of July Pay	Amount		
<a href="#">Lillian Santana</a>	Graduate Research Assistant	12/31/2024*	10%	\$2,254	⋮	>
Daniel Pennington	Graduate Research Assistant	3/31/2025	5%	\$1,500	⋮	>
Zakariya Hudson	Graduate Research Assistant	3/31/2025	5%	\$1,500	⋮	>
Alia Cardenas	Graduate Research Assistant	3/31/2025	5%	\$1,500	⋮	>

Category July Total: \$\$\$\$





# Exclude F&A, Benefits, and Under \$75

Finances Personnel Transactions **Expense Review** Proposals

## Expense Review

Selecting a month will display its data

July 2024 ▾

**Sponsored Accounts** Non Sponsored

**Show F&A and Benefit Expenses (75) ⊕** **Show Expenses Under \$75 (45) ⊕**

July 2024 Add July Summary ⊕

**86708 GATES 2: Transition as a Novel Contraceptive Target >**

Account Number: 4358679: Gates Fdn 141102 Meiosis Cohen >

Salary and Wages >

Name	Job Title	Amount	Actions
<a href="#">Lillian Santana</a>	Graduate Research Assistant	\$2,345	⋮ >





# Select Report

Finances Personnel Transactions **Expense Review** Proposals

## Expense Review

Selecting a month will display its data

July 2024 ▾

**Sponsored Accounts** Non Sponsored

Show F&A and Benefit Expenses (75) ⊕ Show Expenses Under \$75 (45) ⊕

July 2024 [Add July Summary](#) ⊕

**867o8 GATES 2: Transition as a Novel Contraceptive Target** >

Account Number: 4358679: Gates Fdn 1411o2 Meiosis Cohen >

Salary and Wages >

Name	Job Title	Amount	Actions
<a href="#">Lillian Santana</a>	Graduate Research Assistant	\$2,345	⋮ >





# Add Note for Report

## Expense Review

Selecting a month will display its data

July 2024 ▼

Sponsored Accounts

Non Sponsored

Show F&A and Benefit Expenses (75) ⊕

Show Expenses Under \$75 (45) ⊕

July 2024 Add July Summary ⊕

867o8 GATES 2: Transition as a Novel Contraceptive Target >



## July 2024

### July Summary

At vero eos et accusamus et iusto odio dignissimos ducimus qui blanditiis praesentium voluptatum deleniti atque corrupti quos dolores et quas molestias excepturi sint occaecati cupiditate non provident, similique sunt in culpa qui officia deserunt mollitia animi, id est laborum et dolorum fuga. At vero eos et accusamus et iusto odio dignissimos ducimus qui blanditiis praesentium voluptatum deleniti atque corrupti quos dolores et quas molestias excepturi sint occaecati cupiditate non provident, similique sunt in culpa qui officia deserunt mollitia animi, id est laborum et dolorum fuga.

User - 10/31/2024





# Notes on Transactions

Post Date	Object Code Name	Description
7/15/2024	Supplies - Lab Project	Integrated DNA Technologies Inc
7/21/2024	Supplies - Lab Project	Fisher Scientific Company LLC
7/28/2024	Supplies - Lab Project	Amazon Business
7/30/2024	Supplies - Lab Project	Eileen Shu / Adooq Bioscience, L/5660

Lusto odio dignissimos ducimus qui blanditiis praesentium voluptatum deleniti atque corrupti quos dolores et quas atque molestias exturi sint. Esentiucorrupti quos dolores et quas atque.

Lusto odio dignissimos ducimus qui blanditiis praesentium voluptatum deleniti atque corrupti quos dolores et quas atque molestias exturi sint. Esentium voluptatum dolores et quas atque.



# Details Panels

PI Dashboard

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Finances
Personnel
Transactions
Expense Review
Proposals

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## Expense Review

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Sponsored Accounts

Non Sponsored

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July 2024 Add July Summary ⊕

**867o8 GATES 2: Transition as a Novel Contraceptive Target** ➤

Account Number: 4358679: Gates Fdn 1411o2 Meiosis Cohen ➤

Salary and Wages ➤

Name	Job Title	Amount	Actions
<a href="#">Lillian Santana</a>	Graduate Research Assistant	\$2,345	⋮ <span>➤</span>
Daniel Pennington	Graduate Research Assistant	\$2,345	⋮ <span>➤</span>
<span>📄</span> Lusto odio dignissimos ducimus qui blandie deleniti atque quas atque molestia. User - 9/2/24 <span style="float: right; font-size: 12px;">✎</span>			
<a href="#">Lillian Santana</a>	Graduate Research Assistant	\$2,345	⋮ <span>➤</span>
Daniel Pennington	Graduate Research Assistant	\$2,345	⋮ <span>➤</span>

Transaction Details
✕

### Business Purpose

External hard drive requested by grad student Stephanie Tanis. It will be used for processing and storage of large imaging files required as part of Dr. Cohen's Gates Project.

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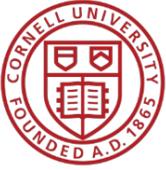
### Details

**Delivered To:** Shu, Eileen  
**Category:** Materials & Supplies  
**Object Code:** Supplies - Lab/Project  
**Description:** Amazon Business  
**eDoc Number:** [55477457](#)  
**Fiscal Period:** SEP 2024  
**Post Date:** 9/11/2024  
**Project:** 88911 - Regulation of Mutl-Gamma Function in Mediating Crossing Over in Mammalian Meiosis  
**Account:** 4358594 - NIH 88911 Mammalian Meiosis Renew Cohen  
**Amount:** -\$69.99

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### Purchase Items:

Item	Qty	Unit Price	Line Total	This Account
Seagate Portable 2TB External Hard Drive HDD	1	\$69.99	\$69.99	\$69.99
			\$69.99	\$69.99



## Account Managers

- Receives email notification the 15th of the month
- Review their expense report, one per month
- Submit questions or change requests as needed
- Mark the report “Reviewed” with one click

Note: “Reviewed” does *not* mean “Resolved”. The only requirement is that they *start* correction or inquiry.





# Expense Review

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## PI Dashboard

Finances   Personnel   Transactions   **Expense Review**   Proposals
🔔<sup>2</sup> User Joe Doe ▾

### Expense Review

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July 2024 ▾

Sponsored Accounts

Non Sponsored

Show F&A and Benefit Expenses (75) ⊕

Show Expenses Under \$75 (45) ⊕

#### July 2024

**July Summary** ✎

At vero eos et accusamus et iusto odio dignissimos ducimus qui blanditiis praesentium voluptatum deleniti atque corrupti quos dolores et quas molestias excepturi sint occaecati cupiditate non provident, similique sunt in culpa qui officia deserunt mollitia animi, id est laborum et dolorum fuga. At vero eos et accusamus et iusto odio dignissimos ducimus qui blanditiis praesentium voluptatum deleniti atque corrupti quos dolores et quas molestias excepturi sint occaecati cupiditate non provident, similique sunt in culpa qui officia deserunt mollitia animi, id est laborum et dolorum fuga.

User - 10/31/2024 - 10:00:00  
Saved

**86708: GATES 2: Transition as a Novel Contraceptive Target** >

Account Number: 4358679: Gates Fdn 141102 Meiosis Cohen >

**Salary and Wages**

Name	Job Title	Term Date	% of July Pay	Amount	⋮	>
Lillian Santana	Graduate Research Assistant	12/31/2024*	10%	\$2,254	⋮	>

Mark Reviewed



# Submit Change Request or Question

**Actions**

---

- ⋮
- View Details
- ⋮
- Add a Note
- ⋮
- Ask a Question

---

⋮ >

**Transaction Question For XYZ** X

**To:**

Select

+ Add New

Email ABC

Email DEF

Email GHI

tion.

\*Add any additional details to the message.

Send





# Mark Report Reviewed

**Attestation** ⓧ

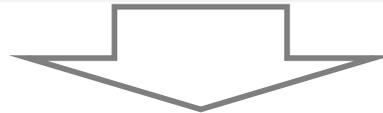
Sed ut perspiciatis unde omnis iste natus error sit voluptatem accusantium laudantium. Sed ut perspiciatior sit voluptatem accusantium laudantium.

Cancel **Confirm**

Show F&A and Benefit Expenses (75) ⊕ Show Expenses Under \$75 (45) ⊕

**Mark Reviewed**

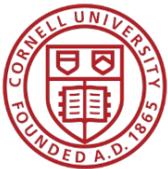
✍



Show F&A and Benefit Expenses (75) ⊕ Show Expenses Under \$75 (45) ⊕

**Status:** Reviewed **Reset**

🔒 ●



## Next Steps

**Send us your suggestions**

Slide deck will be posted to [blogs.cornell.edu/expense-review/](https://blogs.cornell.edu/expense-review/)

Email suggestions to [er-project@cornell.edu](mailto:er-project@cornell.edu)

**Receive Announcements**

Email "join" in the subject to [pi-dash-updates-L-request@cornell.edu](mailto:pi-dash-updates-L-request@cornell.edu)





# Resources

**Announcements  
Email List**

[Email "join" in the subject to  
pi-dash-updates-L-request@cornell.edu](mailto:pi-dash-updates-L-request@cornell.edu)

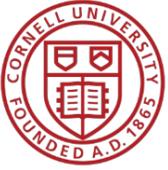
**Project Website**

[blogs.cornell.edu/expense-review/](https://blogs.cornell.edu/expense-review/)

**Email Questions**

[er-project@cornell.edu](mailto:er-project@cornell.edu)





Questions?

